

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

IN RE

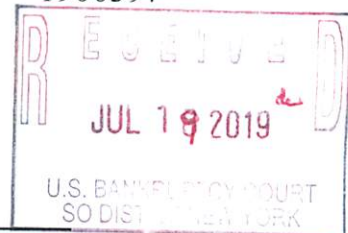
LEHMAN BROTHERS HOLDINGS INC.,
et al,
Debtor.

DAN IANELLO
Appellant,

v.

LEHMAN BROTHERS HOLDINGS INC.
Appellee.

Bankr. No. 08-13555(SCC)
Adv. No. 1906397



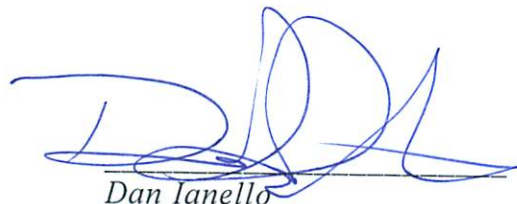
Statement of Issues to Be Presented

DAN IANELLO, pursuant to Federal Rule of Bankruptcy Procedure

8009(a), hereby states the issues to be presented on appeal:

1. The bankruptcy court erred when it failed to recognize that Rex Wu is filing the motion with the capacity and rights as if he were the Trustee as afforded to him if the Capital Trust Trustee fails to file under the guarantee as per the prospectus under the "Status of the Guarantee."
2. The bankruptcy court erred when it failed to recognize that the Lehman Brothers Holdings Inc's Capital Trusts III, IV, V and VI are in parity with LBIE preference class A shares.
3. The bankruptcy court erred when it failed to recognize that the Lehman Brothers Holdings Inc's Capital Trusts III, IV, V and VI are also in parity with the ECAP.
4. The bankruptcy court erred when it did not rule on enforceability of the "Guarantee."

5. The bankruptcy court erred when it did not rule on the Bar Date Exemption knowingly that Rex Wu per the prospectus has the capacity of the Trustee and that the Lehman Brothers Holdings Capital Trusts III, IV, V and VI are on the "Exempted Entities List."
6. The bankruptcy court erred when it failed to rule on the guarantee claim. Rex Wu meets all the requirements to file a new guarantee claim under the Bar Date Exemption.
7. The bankruptcy court erred when the Order did not reflect what was recorded on the transcript and should read "ORDERED that LBHI's Capital Trust Preferred Securities are parity with the ECAPS' Preferred Securities per LBHI's relevant prospectuses and with a securities holder's, prior to purchase, knowledge of and reliance on the general guarantee."
8. The bankruptcy court erred when the Order suggested the Objection to Rex Wu's motion was filed on April 12, 2019 when instead it was filed May 12, 2019. (Docket# 59738)



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File with the Bankruptcy Court
Note: Attach proof of service on all parties. Fed. R. Bankr. P. 8011(d)(1)(B).